

**LOCAL DISTRICT TAXING AUTHORITY**

2009 GENERAL SESSION

STATE OF UTAH

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**LONG TITLE****General Description:**

This bill modifies the taxing authority of local districts.

**Highlighted Provisions:**

This bill:

- ▶ prohibits a local district that does not have an elected board from levying and collecting a property tax unless the property tax is approved by district voters.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17B-1-1001**, as enacted by Laws of Utah 2007, Chapter 329

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **17B-1-1001** is amended to read:

**17B-1-1001. Provisions applicable to property tax levy.**

(1) As used in this section, "elected board" means a local district board of trustees all of whose members are elected to the board by district voters.

(2) (a) Except as provided in Subsection (2)(b), a local district that does not have an elected board may not levy or collect a property tax during any tax year beginning on or after January 1, 2010.

(b) Notwithstanding Subsection (2)(a), a local district that does not have an elected board may levy and collect a property tax during a tax year beginning on or after January 1, 2010 if and to the extent that revenue from the property tax was pledged before January 1, 2010 to pay for bonds or other obligations of the district.

(3) Each local district that levies and collects property taxes shall levy and collect them

33 according to the provisions of Title 59, Chapter 2, Property Tax Act.